

County Commissioners, shall contain a corresponding duplicate stub, in which at the time of the filling up of said warrant, and before its removal from the book, he shall make full entry of the number, date and the amount of such warrant, the name of the person to whom issued, upon whom drawn, the appropriation against which drawn, and reference to the page of the Journal of the Board, wherein is the entry of order for such warrant; and no warrant shall at any time be issued, except after all the aforesaid shall have been done. He shall further keep and carefully preserve all such books and papers in the office of said County Commissioners; and shall on any secular day, not a legal holiday, between the hours of 9 o'clock A. M. and 4 o'clock P. M. at the request of any citizen or taxpayer of said County exhibit the same to such person, and make and certify copies or extracts therefrom, without charge. He shall give bond in the penalty of Ten Thousand Dollars for the faithful performance of his duties, to be secured by a Bonding Company, the premium on said Bond to be paid by the County Commissioners and to be approved by the said Commissioners, and he shall qualify under the State Constitution. He shall examine each monthly, quarterly and annual report made by the County Treasurer, and certify to the correctness of all such reports as soon as practical thereafter.

1904, ch. 14, sec. 7. 1906, ch. 105. 1920, ch. 494, sec. 7.

203. The County Commissioners shall make their annual levy for State and County taxes on or before the first Tuesday in June in each and every year, and said taxes and all taxes due from incorporated institutions shall be due and payable on and after the first day of July in the year in which they are levied. On all county taxes paid before the first day of September, a discount of three per cent. (3%) shall be allowed; on such taxes paid in September, a discount of two per cent. (2%) shall be allowed. On all taxes which are not paid before the first day of October in said year, interest of one-half of one per cent. shall be charged if paid at any time during said month of October, and interest of one-half of one per cent. shall be charged for each additional month or fraction thereof that such taxes shall remain unpaid.

1904, ch. 14, sec. 8. 1927, ch. 226, sec. 8.

204. As soon as possible after the annual levy the Clerk to the County Commissioners shall deliver to the Treasurer a full and complete list of the taxpayers of said County and the amount of taxes assessed against each; and the said Treasurer shall place thereon all credits whether for money received, transfers, insolvencies, discounts or abatements; and it shall be the further duty of said Treasurer to enter alphabetically on a ledger the entire account of each taxpayer in one place so that the whole may be seen and easily examined; and it shall be the further duty of said Treasurer to keep the accounts as provided above in this section in separate and distinct sets of books for each election district of Wicomico County. It shall also be the duty of said Treasurer to keep a full and fair cash account, showing all sums of money received by him, so as to indicate the